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RECORDATION NO. 26105-B FILED

JAN 09 '06

12-56 PM

SURFACE TRANSPORTATION BOARD  
OF COUNSEL  
URBAN A. LESTER

January 9, 2006

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment Agreement, dated as of December 1, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease being filed with the Board under Recordation Number \_\_\_\_\_.

The names and addresses of the parties to the enclosed document are:

Assignor: The Andersons, Inc.  
480 West Dussel Drive  
Maumee, Ohio 43537

Assignee: Wells Fargo Equipment Finance, Inc.  
Investors Building, Suite 700  
733 Marquette Avenue  
Minneapolis, Minnesota 55402

Mr. Vernon A. Williams

January 9, 2006

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A description of the railroad equipment covered by the enclosed document is:

20 covered hopper cars within the series AEX 10490- AEX 10993 as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment Agreement.

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Alvord", with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/anm  
Enclosures

RECORDATION NO. 26105-<sup>B</sup> FILED

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SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT**

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made entered into as of December 1, 2005, by and between The Andersons, Inc. ("Assignor") and Wells Fargo Equipment Finance, Inc. ("Assignee").

WHEREAS, The Andersons, Inc., as Lessor, and Bunge North America, Inc., as Lessee, have heretofore entered into that certain Full Service Lease Agreement Lease #200101-BNA dated April 2, 2002 and made effective as of September 21, 2001, and Rider #200101-BNAR19 Deal #R00815 made as of August 25, 2005 (collectively, the "Lease") pertaining to the rail cars described therein ("Equipment"). Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number \_\_\_\_\_

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

***[Signature Page to Follow]***

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

ASSIGNOR: THE ANDERSONS, INC.

By: Gary Smith  
Gary Smith  
Vice President, Finance and Treasurer

STATE OF OHIO       )  
                              )ss:  
COUNTY OF LUCAS    )

Before me, a Notary Public, in and for said county and state, personally appeared Gary Smith, Vice President, Finance and Treasurer of The Andersons, Inc., and he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this 23rd day of December, 2005.



Judy A. Baldwin  
Notary Public  
JUDY A. BALDWIN  
Notary Public, State of Ohio  
Commission Expires 2/01/2010

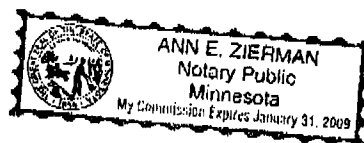
ASSIGNEE: Nellis Fargo Equipment Finance, Inc  
By: Patti DeYoung  
Name: Patti DeYoung  
Title: Senior Contract Administrator

STATE OF Minnesota )  
COUNTY OF Hennepin ) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Patti DeYoung, the Sr. Contract Administrator of Nellis Fargo Equipment Finance, Inc a MN corporation, who acknowledged that he/she being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Minneapolis, MN this 30<sup>th</sup> day of December, 2005.

Ann E. Zierman  
Notary Public  
My Commission Expires: January 31, 2009



<b>EXHIBIT "A"</b>		
<b>Bunge North America, Inc.</b> <b>20 covered hopper cars</b> <b>200101-BNAR19</b> <b>Deal #R00815</b>		
	<b>New Mark</b>	<b>Prior Mark</b>
1	AEX 10490	MWCX059850
2	AEX 10500	MWCX059870
3	AEX 10504	MWCX059877
4	AEX 10521	MWCX060117
5	AEX 10528	MWCX060142
6	AEX 10532	MWCX060410
7	AEX 10534	MWCX060420
8	AEX 10542	MWCX060443
9	AEX 10543	MWCX060444
10	AEX 10549	MWCX060469
11	AEX 10943	NAHX057961
12	AEX 10964	NAHX058793
13	AEX 10971	NAHX059153
14	AEX 10972	NAHX059155
15	AEX 10982	NAHX059366
16	AEX 10983	NAHX059369
17	AEX 10984	NAHX059371
18	AEX 10987	NAHX059411
19	AEX 10989	NAHX059653
20	AEX 10993	NAHX059662

**CERTIFICATION**

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: \_\_\_\_\_

1/9/04



\_\_\_\_\_  
Robert W. Alvord